HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.26823 of 2006

Date: 25-10-2007.

Between :

G.Pydamma & others.

.....Petitioners

And

The Deputy Commercial Tax Officer, Samalkot,
East Godavari District & others.

.....Respondents.

HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.26823 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

A vacate stay petition has been filed. Since counter is filed in the writ petition, we have heard the learned counsel for the parties and we think that it will serve no purpose to decide the application for vacate stay and it will be appropriate to decide the writ petition itself.

A notice of attachment issued under Section 27 of the Andhra Pradesh General Sales Tax Act, 1957 in Form-5 for attachment of two properties, is challenged in this writ petition. Item No.2 is mentioned as Survey No.496/2, Ac.0.65 cents of land at Pedapudi village. The petitioner contends that this land was purchased from its erstwhile owner by virtue of a sale deed on 20.02.2001 and the petitioner has no liability towards the Sales Tax Department. If any liability is there, it is of the erstwhile owner of the land and it cannot be fastened on a bona fide purchaser. The arrears pertain to 1997-98 to 2001-02. Whether a bona fide purchaser can be burdened with the liability of the ex-owner on account of sales tax, is already

decided by this Court by a judgment reported in **Damera Ramakrishna & others v. The Commercial Tax Officer (FAC), Suryaraopet & others**[1]. The petitioner has further contended that at the time of purchase of the land, he had got certificates from the concerned authorities that it was free from any encumbrances and he never knew that there was any liability of the erstwhile owner towards the Sales Tax Department and the property had been purchased for an amount of Rs.2,00,000/- which was a valuable consideration, considering the area of the land purchased was only Ac.0.65 cents in a village.

Following the judgment supra, we allow this writ petition and quash the notice of attachment with respect to property No.2.

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BILAL NAZKI, J

25th October 2007.

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RAMESH RANGANATHAN, J

ajr

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[1] (2005) 40 APSTJ 1